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**AVOUELLES PARISH POLICE JURY**  
Marksville, Louisiana

**Financial Report**

**Year Ended December 31, 2018**

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Release Date: 7 - 17 - 2019

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## INDEPENDENT AUDITORS' REPORT

To the Members of the Police Jury  
Acadian Parish  
Marksville, Louisiana

We have audited the accompanying general purpose financial statements of the Acadian Parish Police Jury, as of and for the year ended December 31, 2004, as listed in the table of contents. These general purpose financial statements are the responsibility of Acadian Parish Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the general purpose financial statements referred to above do not include financial statements of various government agencies (component units) for which Acadian Parish Police Jury has oversight responsibility, and whose financial statements should be included to conform with generally accepted accounting principles.

In our opinion, because the omission of the financial statements of component units results in an incomplete presentation as explained in the third paragraph, the general purpose financial statements referred to in the first paragraph do not present fairly, in conformity with generally accepted accounting principles, the financial position of the Acadian Parish Police Jury, as of December 31, 2004, and the results of its operations for the year then ended.

In accordance with *Government Auditing Standards*, we have also issued a report, dated June 11, 2005, on our consideration of the Acadian Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Polkco Corp. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

*Kolder, Champagne, Sivert & Company, LLC*  
*Certified Public Accountants*

Shreveville, Louisiana  
June 12, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

**ANDREWS PARK POLICE PURV**  
Metairie, Louisiana

Continued Balance Sheet  
All Fund Types and Assistant-Captain  
December 31, 2001

	Governmental Fund Types				Fiduciary Fund Type
	General	Special Revenues	Debt Service	Capital Projects	Agency Funds
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and interest-bearing deposits	\$ 28,083	\$2,898,287	\$450,089	\$750,179	\$ -
Receivables	186,574	982,579	3,738	8,373	204,490
Due from other funds	92,808	938,475	22,689	-	15,214
Due from component units	12,373	231	-	-	-
Due from primary governments	-	-	-	-	-
Other assets	68,813	179,114	-	-	-
Land, buildings, and equipment	-	-	-	-	-
<b>Other debits:</b>					
amounts in debt service funds	-	-	-	-	-
amounts to be provided for retirement of general long-term obligations	-	-	-	-	-
<b>Total assets and other debits</b>	<u>\$285,868</u>	<u>\$3,799,675</u>	<u>\$486,517</u>	<u>\$772,621</u>	<u>\$219,704</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts, salaries, and other payables	\$ 28,961	\$ 265,014	\$ -	\$150,178	\$ -
Due to other funds	21,216	882,851	15,364	18	44,122
Due to component units	4,823	12,588	-	-	-
Due to other governmental units	-	42,000	-	-	841,271
Due to jurats and witnesses	-	-	-	-	15,214
Due to primary governments	-	-	-	-	-
Componented obligations payable	-	-	-	-	-
Capital lease payable	-	-	-	-	-
Debt payable	-	-	-	-	-
<b>Total liabilities</b>	<u>55,000</u>	<u>399,453</u>	<u>15,364</u>	<u>168,196</u>	<u>941,607</u>
<b>Fund equity:</b>					
Investment in general fund assets	-	-	-	-	-
<b>Fund balances:</b>					
Reserved for contingencies	-	-	375,000	-	-
Designated for anticipated expenditures	29,178	88,340	-	-	-
Unreserved, undesignated	286,126	4,258,855	491,153	604,425	-
<b>Total fund equity</b>	<u>315,304</u>	<u>4,347,195</u>	<u>491,153</u>	<u>604,425</u>	<u>-</u>
<b>Total liabilities and fund equity</b>	<u>\$370,304</u>	<u>\$3,799,648</u>	<u>\$486,517</u>	<u>\$772,621</u>	<u>\$219,704</u>

The accompanying notes are an integral part of this statement.

Account Groups		Total Information		Total Information
General	General	(Only)		(Only)
Fixed Assets	Long-Term Obligations	Primary Government	Component Units	Reporting Entity
\$ -	\$ -	\$ 5,623,646	\$ 188,138	\$ 5,723,644
-	-	1,478,349	18,644	1,496,993
-	-	688,438	-	688,438
-	-	12,686	-	12,686
-	-	-	16,523	16,523
-	-	208,131	1,133	209,264
3,181,612	-	5,081,432	-	5,081,432
-	218,888	218,888	-	218,888
-	126,263	126,263	-	126,263
<u>33,181,612</u>	<u>\$ 356,263</u>	<u>\$ 5,498,129</u>	<u>\$ 126,438</u>	<u>\$ 5,624,577</u>

\$ -	\$ -	\$ 498,143	\$ 2,193	\$ 498,337
-	-	688,438	-	688,438
-	-	16,523	-	16,523
-	-	289,276	-	289,276
-	-	18,218	-	18,218
-	-	-	12,686	12,686
-	70,641	70,641	-	70,641
-	56,224	56,224	-	56,224
-	218,888	218,888	-	218,888
-	116,160	1,275,855	14,788	1,396,803
<u>3,181,612</u>	<u>-</u>	<u>5,081,432</u>	<u>-</u>	<u>5,081,432</u>
-	-	218,888	-	218,888
-	-	127,508	1,133	128,641
-	-	6,202,834	112,087	6,315,441
-	-	6,688,672	113,648	6,714,512
<u>33,181,612</u>	<u>\$ 116,160</u>	<u>\$ 11,498,129</u>	<u>\$ 126,438</u>	<u>\$ 11,624,577</u>

**ATYOTTELLER PARISH POLICE JURY**  
**Madisonville, Louisiana**

**Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**All Governmental Fund Types**  
**Year Ended December 31, 2000**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues</b>				
Taxes -				
Ad valorem	\$ 140,716	\$ 786,883	\$ -	\$ -
Sales	-	2,844,418	-	-
Licenses and permits	100,718	-	-	-
Intergovernmental revenues -				
Federal grants	22,640	943,314	-	482,341
State funds:				
Police transportation funds	-	429,817	-	-
State revenues sharing (net)	37,173	179,879	-	-
Police expenditure funds	228,013	-	-	-
Other	133,833	17,898	-	134,660
Fees, charges and commissions	271,483	86,891	16,790	-
Use of money and property	7,343	200,994	19,973	-
Other revenues	128,134	293,692	138,816	-
<b>Total revenues</b>	<u>1,071,894</u>	<u>5,766,582</u>	<u>176,769</u>	<u>707,201</u>
<b>Expenditures</b>				
General government -				
Legislative	189,594	-	-	-
Judicial	494,443	-	-	-
Executive	26,438	-	-	-
Finance and administrative	129,971	-	4,660	43,660
Other	147,866	-	-	394
Public safety	336,443	13,173	-	-
Public works	-	4,157,383	7,480	837,607
Health and welfare	-	807,888	-	-
Culture and recreation	-	608,036	-	-
Economic development and assistance	14,854	-	-	-
Debt service	-	84,477	684,128	-
<b>Total expenditures</b>	<u>1,201,317</u>	<u>5,766,922</u>	<u>696,796</u>	<u>882,961</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(129,423)</u>	<u>-</u>	<u>(519,027)</u>	<u>(175,760)</u>
<b>Other financing sources (uses)</b>				
Operating transfers in	83,383	-	-	46,142
Operating transfers out	-	(95,878)	(193,152)	(3)
<b>Total other financing sources (uses)</b>	<u>83,383</u>	<u>(95,878)</u>	<u>(193,152)</u>	<u>46,139</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>(46,040)</u>	<u>(145,568)</u>	<u>(712,179)</u>	<u>(129,621)</u>
<b>Fund balances, beginning</b>	<u>435,149</u>	<u>4,952,341</u>	<u>1,158,128</u>	<u>721,861</u>
<b>Fund balances, ending</b>	<u>\$ 389,109</u>	<u>\$4,806,773</u>	<u>\$ 445,949</u>	<u>\$ 592,240</u>

The accompanying notes are an integral part of this statement.

Totals (Allocation)		Totals (Allocation)	
Only		Only	
Primary	Component	Reporting	
Government	Units	Only	
\$ 495,298	\$ -	1 495,218	
1,894,418	101,852	1,941,480	
188,718	-	600,718	
1,348,588	-	1,348,500	
429,877	-	429,877	
217,895	-	171,055	
229,813	-	129,043	
498,671	-	498,671	
428,277	188,864	348,341	
171,887	4,481	177,148	
655,269	28,896	711,155	
<u>7,729,848</u>	<u>321,492</u>	<u>8,000,111</u>	
188,894	-	188,894	
494,443	-	494,443	
26,488	-	26,488	
188,294	-	188,294	
147,187	-	147,187	
171,828	118,827	291,245	
5,061,884	-	4,061,828	
927,886	-	917,946	
627,914	-	627,914	
14,464	182,881	117,445	
188,843	-	308,143	
<u>8,127,592</u>	<u>301,888</u>	<u>8,991,521</u>	
<u>(540,743)</u>	<u>49,793</u>	<u>(150,158)</u>	
144,743	-	144,743	
<u>(144,743)</u>	<u>-</u>	<u>(144,743)</u>	
-	-	-	
(540,743)	49,793	150,158	
<u>7,586,849</u>	<u>351,681</u>	<u>7,841,363</u>	
<u>56,689,872</u>	<u>8,113,648</u>	<u>56,714,520</u>	

**STONVELL PARISH POLICE RHY**  
**Marksville, Louisiana**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget (GAAP Basis) and Actual**  
**General, Special Revenue and Debt Service Funds**  
**Year Ended December 31, 2001**

	<u>General Fund</u>		<u>Variance -</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
<b>Revenues:</b>			
<b>Taxes:</b>			
Ad valorem	\$ 171,000	\$ 163,736	\$ (8,264)
Sales taxes	-	-	-
Licenses and permits	60,000	60,716	716
<b>Intergovernmental revenues:</b>			
Federal grants	70,000	31,644	(38,356)
State funds:			
Public transportation funds	-	-	-
State revenue sharing (net)	41,000	77,171	36,171
Police coordination funds	200,000	199,611	(389)
Other	100,000	111,611	11,611
Fees, charges and commissions	170,100	171,493	1,393
Use of money and property	7,500	7,611	111
Miscellaneous	145,700	114,384	(31,316)
<b>Total revenues</b>	<u>1,175,300</u>	<u>1,077,366</u>	<u>(97,934)</u>
<b>Expenditures:</b>			
<b>General government -</b>			
Legislature	100,000	100,000	-
Judicial	600,000	600,000	-
Electricity	75,000	75,000	-
Finance and administration	170,000	170,000	-
Other	125,000	117,000	(8,000)
<b>Public safety</b>	<b>200,000</b>	<b>190,000</b>	<b>10,000</b>
<b>Public works</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health and welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Culture and recreation</b>	<b>0,000</b>	<b>0,000</b>	<b>0,000</b>
<b>Economic development and assistance</b>	<b>0,000</b>	<b>0,000</b>	<b>0,000</b>
<b>Debt service</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<u>1,095,000</u>	<u>1,065,000</u>	<u>30,000</u>
<b>Deficiency of revenues over expenditures</b>	<u>(180,000)</u>	<u>(177,634)</u>	<u>(2,366)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	0,000	0,000	0
Operating transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>0,000</u>	<u>0,000</u>	<u>0</u>
<b>Deficiency of revenues and other sources over expenditures and other uses</b>	<u>(180,000)</u>	<u>(177,634)</u>	<u>(2,366)</u>
<b>Fund balances, beginning</b>	<u>620,000</u>	<u>620,000</u>	<u>-</u>
<b>Fund balances, ending</b>	<u>\$ 440,000</u>	<u>\$ 442,366</u>	<u>\$ 2,366</u>

The accompanying notes are integral part of this statement.

Special Revenue Funds			Debt Service Funds		
Budget	Actual	Variance - Favorable (Disadvantage)	Budget	Actual	Variance - Favorable (Disadvantage)
\$ 781,799	\$ 758,543	\$ (23,256)	\$ -	\$ -	\$ -
3,905,000	3,844,418	(60,582)	-	-	-
-	-	-	-	-	-
716,280	763,314	47,034	-	-	-
438,817	428,817	-	-	-	-
893,215	879,878	(13,337)	-	-	-
-	-	-	-	-	-
18,000	17,898	(102)	-	-	-
88,280	86,881	(1,399)	67,290	70,790	3,500
311,475	298,991	(12,484)	10,779	12,877	(2,098)
793,800	793,809	(9)	188,445	118,284	(70,161)
<u>3,880,131</u>	<u>3,788,933</u>	<u>(91,198)</u>	<u>372,548</u>	<u>228,768</u>	<u>(143,780)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,800	4,800	(300)
-	-	-	-	-	-
11,800	12,771	(771)	-	-	-
4,180,000	4,071,793	(108,207)	5,815	7,800	(1,985)
864,880	871,986	(6,106)	-	-	-
608,840	618,636	(9,796)	-	-	-
-	-	-	-	-	-
-	44,471	(44,471)	468,178	468,128	4,050
<u>3,694,917</u>	<u>3,768,923</u>	<u>(74,006)</u>	<u>478,008</u>	<u>478,128</u>	<u>(120)</u>
<u>114,880</u>	<u>(11,980)</u>	<u>(126,860)</u>	<u>(205,455)</u>	<u>(210,418)</u>	<u>(4,963)</u>
-	-	-	-	-	-
198,178	198,178	-	-	198,180	(198,182)
<u>198,178</u>	<u>(19,780)</u>	<u>-</u>	<u>-</u>	<u>(198,182)</u>	<u>(198,182)</u>
118,138	41,588	(76,550)	(505,455)	(508,371)	(2,916)
<u>4,014,187</u>	<u>4,055,781</u>	<u>-</u>	<u>1,178,118</u>	<u>1,178,128</u>	<u>-</u>
<u>54,841,649</u>	<u>54,897,373</u>	<u>(55,724)</u>	<u>5,783,671</u>	<u>5,840,536</u>	<u>(56,865)</u>

**AVOYELLES PARISH POLICE JURY**  
**Metairie, Louisiana**

**Combining Balance Sheet - Component Units**  
**December 31, 2001**

	<u>Criminal Court</u>	<u>Tourist Commission</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 4,715	\$ 90,403	\$ 180,118
Receivables -			
Sales taxes	-	10,153	10,153
Other	491	-	491
Due from other funds	10,361	6,162	16,523
Other assets	-	1,133	1,133
<b>Total assets</b>	<u>\$ 15,577</u>	<u>\$ 112,861</u>	<u>\$ 128,438</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	\$ -	\$ 2,192	\$ 2,192
Due to primary government	<u>7,243</u>	<u>5,161</u>	<u>12,608</u>
<b>Total liabilities</b>	<u>7,243</u>	<u>7,353</u>	<u>14,596</u>
<b>Fund balances:</b>			
Designated for subsequent years expenditures	-	1,133	1,133
Unreserved, undesignated	<u>8,334</u>	<u>104,178</u>	<u>112,512</u>
<b>Total fund balance</b>	<u>8,334</u>	<u>105,306</u>	<u>113,640</u>
<b>Total liabilities and fund balances</b>	<u>\$ 15,577</u>	<u>\$ 112,861</u>	<u>\$ 128,438</u>

The accompanying notes are an integral part of this statement.

**AVOYELLES PARISH POLICE JURY**  
**Marksville, Louisiana**

**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Component Units**  
**Year Ended December 31, 2001**

	<u>Criminal Court</u>	<u>Tourist Commission</u>	<u>Total</u>
<b>Revenues:</b>			
Sales taxes	\$ -	\$ 101,062	\$ 101,062
Fees, charges and commissions	108,084	-	108,084
Use of money and property	1,035	3,426	4,461
Other revenues	1,454	14,603	16,056
Total revenues	<u>118,573</u>	<u>124,120</u>	<u>271,693</u>
<b>Expenditures:</b>			
Public safety	118,927	-	118,927
Economic development and assistance	-	102,981	102,981
Total expenditures	<u>118,927</u>	<u>102,981</u>	<u>221,908</u>
Excess (deficiency) of revenues over expenditures	(9,354)	21,139	11,785
Fund balances, beginning	<u>16,888</u>	<u>47,167</u>	<u>64,055</u>
Fund balances, ending	<u>\$ 7,534</u>	<u>\$ 105,306</u>	<u>\$ 112,840</u>

The accompanying notes are an integral part of this statement.

**ARROYUELES PARISH POLICE JURY**  
Marksville, Louisiana

**Notes to Financial Statements**

**(C) Summary of Significant Accounting Policies**

The Arroyueles Parish Police Jury (Police Jury) is the governing authority for Arroyueles Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by 9 jurors representing the various districts within the parish. The jurors serve four-year terms that expire when the first meeting is held in January of 2004.

Arroyueles Parish occupies 850 square miles with a population of approximately 40,804. The Police Jury maintains 418 miles of roads, 268 hard surfaced and 160 gravel. The Police Jury's offices are located in the Arroyueles Parish Courthouse in Marksville. The Police Jury operates one maintenance barn throughout the parish. The Police Jury currently employs a secretary/treasurer and two office employees, thirty-two road crew members, three janitors, thirteen solid waste employees, eight drainage employees, a register of voters and two assistants, one recreational employee, an officer of emergency preparedness director, one traffic sign specialist and fourteen library employees. The Police Jury also contributes to or pays the salaries of two city judges, two city marshals, nine justices of the peace and nine constables, a coroner, one courthouse employee, a district attorney and nine assistants. In addition, several part-time employees are hired during the year.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The most notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing and various other state and federal grants.

The accompanying financial statements of the Arroyueles Parish Police Jury have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standards-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Police Jury's accounting policies are described below.

**A. The Reporting Entity**

The financial reporting entity should consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. These financial statements include the primary government and two component units as follows:

**AVOYSELLES PARISH POLICE JURY**  
**Marksville, Louisiana**

**Notes to Financial Statements (Continued)**

**Primary government:**

**Avoyelles Parish Police Jury** - The Police Jury is the governing authority for Avoyelles Parish and is a political subdivision of the State of Louisiana.

**Individual component units:**

**Discretely presented component units** - The component units column in the combined financial statements includes the financial data of two of the Police Jury's component units, which are reported in a separate column to emphasize they are legally separate from the Police Jury. Numerous other political subdivisions which would be required to be included, based on current standards, issue separate financial statements which have not been included in these financial statements. The component units included in these financial statements are described below:

**Twelfth Judicial District Criminal Court** - The Twelfth Judicial District Criminal Court is composed of two judges elected from the parish. The Police Jury approves the operating budget of the Court and has responsibility for funding any deficits. In addition, one-half of any excess funds must be transferred to the Police Jury's General Fund. Separate financial statements of the Twelfth Judicial District Criminal Court are not issued.

**Avoyelles Parish Tourist Commission** - The Tourist Commission is composed of seven commissioners appointed by the Police Jury. The Police Jury approves the operating budget and has responsibility for funding any deficits. Separate financial statements of the Tourist Commission are not issued.

Numerous other authorities and governmental entities established within Avoyelles Parish have been excluded because control and/or financial responsibility by the Police Jury is considered remote or due to the fact that such entities are governed by separately elected governmental officials.

**B. Fund Accounting**

The accounts of the Police Jury are organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The funds presented in the financial statements are described as follows:

AVOUILLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Financial Statements (Continued)

**Governmental Funds -**

**General Fund**

The General Fund is the general operating fund of the Police Jury. It accounts for all financial resources, except those required to be accounted for in other funds.

**Special Revenue Funds**

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**Debt Service Funds**

Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**Capital Projects Funds**

The capital projects funds account for specific financial resources to be used for various structures and road improvements.

**Fiduciary Fund -**

**Agency Funds**

The Agency Funds account for assets held by the Police Jury in a custodial capacity (assets equal liabilities) and do not involve measurement of results of operations.

**C. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurement made, regardless of the measurement focus applied.

**AVOUELLES PARISH POLICE JURY**  
Bossierite, Louisiana

**Notes to Financial Statements (Continued)**

All governmental and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as not current assets. Sales tax revenue is considered "measurable" when it is the hands of intermediary collecting governments and is recognized as revenue at that time. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent on January 1st. The taxes are generally collected in December of the current year and January and February of the ensuing year. A period of 90 days is used to measure availability in recognizing ad valorem tax revenue. Federal and state grants are recorded when the Police Jury is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations which are recognized when due. Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures of the period of acquisition.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

Encumbrance accounting is not used by the Police Jury.

**D. Budget and Budgetary Accounting**

Proposed budgets, prepared on a basis consistent with generally accepted accounting principles (GAAP), are submitted to the Police Jury prior to the commencement of the fiscal year. The proposed budgets are made available for public inspection not later than fifteen days prior to the beginning of the fiscal year.

Formal budget integration (within the accounting records) is employed as a management control device during the year. Expenditures are controlled by the use of outstanding purchase orders, but unliquidated encumbrances are not considered expenditures at year-end. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amendments are adopted by the Police Jury when revenues plus projected revenues for the remainder of the year fail to meet budgeted revenues by five percent or more and/or expenditures plus projected expenditures for the remainder of the year exceed budgeted expenditures by five percent or more.

Capital projects funds' budgets are adopted on a project basis.

Budgetary control is exercised at the fund level.

**AVOUILLES PARISH POLICE JURY**  
**Marksville, Louisiana**

**Notes to Financial Statements (Continued)**

**E. Cash and Interest-Bearing Deposits**

Cash includes amounts in demand deposit accounts and time deposits. Louisiana statutes authorize the Police Jury to invest in United States bonds, treasury notes or certificates, time certificates of deposits in state and national banks, or any other federally insured investments.

**F. Short-Term Interfund Receivables/Payables**

During the course of operations numerous transactions occur between individual funds. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

**G. General Fixed Assets and General Long-Term Obligations**

Fixed assets used in governmental fund-type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. The Police Jury does not capitalize public domains ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, streets and sidewalks and drainage systems. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

**H. Compensated Absences**

After six months of service, employees of the Police Jury earn annual leave at the rate of 3 to 15 days each year, depending upon their length of service. Unused annual leave may be carried forward from year to year, not in excess of 28 days for hourly employees and unlimited for salary employees. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay.

**AVOUELLES PARISH POLICE JURY**  
**Metairie, Louisiana**

**Notes to Financial Statements (Continued)**

Employees of the Police Jury receive from 5 to 15 days of sick leave each year, depending upon their length of service. Unused sick leave may be carried forward from year to year not to exceed 128 days. Upon termination, unused sick leave is forfeited.

At December 31, 2001, the Police Jury had compensated absences payable in the amount of \$70,640 that were required to be reported in accordance with GASB Statement No. 34 "Accounting for Compensated Absences."

**I. Fund Balances**

Fund balances represent those portions of fund balances not appropriable for expenditures or are legally segregated for a specific future use.

**J. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not utilized by the Police Jury.

**K. Memorandum Only - Total Columns**

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**(2) Cash and Interest-Bearing Deposits**

Under state law, the Police Jury may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Police Jury may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2001, the Police Jury has cash and interest-bearing deposits (bank balances) totaling \$3,723,184 as follows:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Reporting Entity</u>
Interest-bearing and non-interest bearing demand deposits	<u>\$3,621,648</u>	<u>\$100,133</u>	<u>\$3,723,184</u>

**AVOYELLES PARISH POLICE JURY**  
**Marksville, Louisiana**

**Notes to Financial Statements (Continued)**

These deposits are stated at cost, which approximates market. Under state laws, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a building or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2001 are as follows:

	<u>Primary Government</u>	<u>Complement Units</u>	<u>Reporting Entity</u>
Bank balances	<u>\$5,974,267</u>	<u>\$49,487</u>	<u>\$6,023,754</u>
Federal deposit insurance	<u>386,933</u>	<u>49,487</u>	<u>386,908</u>
Pledged securities (Category 3)	<u>\$,312,338</u>	<u>-</u>	<u>\$,312,338</u>
Total insurance and securities pledged	<u>\$,362,668</u>	<u>\$49,487</u>	<u>\$,382,155</u>
Unsecured bank balances	<u>\$ 211,598</u>	<u>\$ -</u>	<u>\$ 211,598</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Police Jury's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 18:128 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

**(3) Property Taxes**

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2001:

<b>Parishwide taxes:</b>	
General ad valorem tax	4.84 mil/lb
Drainage tax	3.36 mil/lb
Liquor tax	5.85 mil/lb
Health unit tax	1.56 mil/lb
<b>District taxes:</b>	
Fire protection district No. 2	10.00 mil/lb

**ACACHTULAS PARISH POLICE JURY  
Marrero, Louisiana**

**Notes to Financial Statements (Continued)**

**(4) Interfund Receivables/Payables**

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 92,009	\$ 21,216
Special Revenue Funds:		
Road and Bridge	4,903	188,337
Solid Waste	179,681	26,617
Drainage	16,694	16,694
Health Unit	284,189	284,239
Library	67,439	60,863
Law Enforcement	2,739	273
HOU Services & Programs	1,603	3,274
Tylin Park Sewer	5,311	3,674
Debt Service Funds:		
Industrial District #1 \$238,080 General Obligation Bonds	13,185	3,658
Industrial District #1 \$258,080 General Obligation Bonds	342	14
Industrial District #1 \$808,080 General Obligation Bonds	569	32,178
Gaming Revenue Sinking Fund	8,912	-
Capital Projects Fund:		
2006 LCDRG Fund	-	18
Agency Funds:		
Gaming Mitigation Fund	-	68,333
Twelfth Judicial District Juvenile and Witness Fund	13,216	-
<b>Totals</b>	<u><b>\$ 688,438</b></u>	<u><b>\$ 688,438</b></u>

**ANDREYELLES PARISH POLICE JURY**  
**Marksville, Louisiana**

**Notes to Financial Statements (Continued)**

**(2) Contributions**

The following is a summary of contributions at December 31, 2004:

	Primary Government			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
<b>Primary Governmental:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$118,783	\$441,142	\$ -	\$ -
Homestead exemption taxes	34,740	115,960	-	-
Sales taxes	-	218,070	-	-
<b>Intergovernmental:</b>				
Federal	-	3,000	-	-
State	33,433	-	-	9,173
Other	-	-	-	-
Other	10,681	407	3,739	-
<b>Totals</b>	<b>\$186,936</b>	<b>\$860,579</b>	<b>\$3,739</b>	<b>\$9,173</b>
		<b>Total</b>	<b>Component Unit</b>	
	<b>Fiduciary Fund Type</b>	<b>Primary Government</b>	<b>Total</b>	<b>Total</b>
<b>Taxes:</b>				
Ad valorem taxes	\$ -	\$ 799,844	\$ -	\$ 799,844
Homestead exemption taxes	-	144,780	-	144,780
Sales Taxes	-	218,070	10,153	228,223
<b>Intergovernmental:</b>				
Federal	-	3,000	-	3,000
State	-	43,993	-	43,993
Other	-	-	-	-
Other	215,583	249,730	493	265,221
<b>Totals</b>	<b>\$ 215,583</b>	<b>\$1,410,347</b>	<b>\$10,646</b>	<b>\$1,436,574</b>

**AVOYELLES PARISH POLICE JURY**  
**Marksville, Louisiana**

**Notes to Financial Statements (Continued)**

**(6) Fixed Assets**

The following provides details on changes in general fixed assets for the year ended December 31, 2001:

	Balance 06/01/01	Additions	Deletions	Balance 12/31/01
Land and buildings	\$2,219,696	\$483,346	\$(56,158)	\$2,566,893
Office equipment, books and furniture	136,490	67,834	(1,210)	203,114
Heavy equipment	<u>1,784,797</u>	<u>473,449</u>	<u>-</u>	<u>2,178,296</u>
<b>Total</b>	<u><b>\$4,284,983</b></u>	<u><b>\$943,833</b></u>	<u><b>\$(57,457)</b></u>	<u><b>\$5,181,413</b></u>

**(7) Accounts, Salaries and Other Payables**

The payables of \$432,337 at December 31, 2001, are as follows:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<b>Primary Government:</b>				
Accounts	\$11,612	\$313,790	\$ -	\$ 9,684
Payroll related liabilities	-	27,483	-	-
Other	<u>5,348</u>	<u>24,881</u>	<u>-</u>	<u>112,406</u>
<b>Totals</b>	<u><b>\$16,960</b></u>	<u><b>\$366,054</b></u>	<u><b>\$ -</b></u>	<u><b>\$122,190</b></u>
			<b>Component</b>	
			<b>Units</b>	<b>Total</b>
<b>Component Units:</b>				
Accounts			\$ 1,998	\$ 240,004
Payroll related liabilities			-	27,483
Other			<u>194</u>	<u>180,980</u>
<b>Totals</b>			<u><b>\$2,192</b></u>	<u><b>\$432,337</b></u>

**AVOYELLES PARISH POLICE JURY**  
**Marksville, Louisiana**

**Notes to Financial Statements (Continued)**

**(8) Due to Other Governmental Units**

**Special Revenue Fund:**

**HUD Section 8 Program -**

Due to the U. S. Department of Housing and Urban Development (HUD) for current year and	\$ 42,000
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**Agency Fund:**

**Gaming Mitigation Fund -**

Avoyelles Parish Law Enforcement District	67,144
Avoyelles Parish District Attorney	9,634
17th Judicial District Court	2,356
Indigent Defender's Board	1,178
Avoyelles Parish School Board	28,279
Local municipalities	58,898

Total	\$ 309,276
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**(9) Changes in General Long-Term Debt**

The following is a summary of the long-term debt transactions for the year ended December 31, 2001:

	Balance 01/01/01	Additions	Deletions	Balance 12/31/01
Compensated absences	\$ 14,973	\$ -	\$ 4,882	\$ 20,841
Capital lease payable	86,128	-	18,982	67,144
Bonded debt	270,000	-	68,000	202,000
Certificates of indebtedness	170,000	-	170,000	-
Total	\$ 511,101	\$ -	\$ 474,784	\$ 306,265

AVOYELLES PARISH POLICE JURY  
Marksville, Louisiana

Notes to Financial Statements (Continued)

(16) General Obligation Debt -

General obligation debt payable at December 31, 2000, is comprised of the following individual issues:

\$250,000 Industrial Bonds dated February 1, 1979, for the purpose of acquiring industrial plant sites and constructing an industrial plant building for the manufacture of steel valves and fittings within the corporate limits of Industrial District #1. The principal is due in annual installments of \$65,000 to \$75,000 through February 1, 2004 with interest at 6.25 percent. These bonds are secured by ad valorem taxes and revenues from leasing the building.

\$218,000

At December 31, 2001, the annual requirements to amortize all general obligation debt, including interest of \$20,313, are as follows:

<u>Year</u>	<u>Amount</u>
2002	\$ 18,064
2003	76,875
2004	77,344
	<u>\$218,313</u>

Capital Lease Payable -

The Jury entered into a capital lease with Hilberts Bank for the purchase of heavy equipment dated April 27, 2000. The lease is for 36 monthly payments of \$3,691 with interest at 5.625% per annum. The expiration of the lease is April 1, 2003. The payout for this lease is \$14,700 and \$14,100 for the years ended December 31, 2000 and 2001, respectively. The gross amount of assets included in general fixed assets is \$122,000.

(17) Retirement Systems

The Police Jury participates in four cost-sharing, multiple-employer, public employee retirement systems (PERS): Parochial Employees Retirement System of Louisiana, Louisiana State Employees Retirement System, District Attorneys Retirement System and Register of Voters Employees System. Each system is administered and controlled by a separate board of trustees.

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statute. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14679, Baton Rouge, Louisiana 70809.

**AVOYELLES PARISH POLICE JURY**  
**Marksville, Louisiana**

**Notes to Financial Statements (Continued)**

Plan members are required to contribute 1.8 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 2.5 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 2001, 2000 and 1999 were \$15,191, \$17,715, and \$14,586, respectively, equal to the required contribution for each year.

During the year ended December 31, 2001, the Avoynes Parish Police Jury also transferred \$91,578 to the Parochial Employees Retirement System on behalf of two employees for the purchase of prior service covering the period of August 1, 1970 through December 31, 1981. The cost to the Police Jury represents one-half of the employer contributions plus interest and actuarial costs. The District Attorney of the 12<sup>th</sup> Judicial District transferred the remaining half of these costs during 2002.

**B. Louisiana State Employees Retirement System**

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P.O. Box 44211, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 11.3 percent of their annual covered salary and the Police Jury is required to contribute at the statutory rate of 12.4 percent of the annual covered payroll. The Police Jury's contributions to the system for the year ended December 31, 2001, 2000 and 1999 were \$1,348, \$1,602 and \$292, respectively, equal to the required contribution for each year.

**C. District Attorney Retirement System**

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana District Attorney's Retirement System, 2300 Decatur Street, New Orleans, Louisiana 70116.

Plan members are required to contribute 7.6 percent of their annual covered salary and the Police Jury was not required to contribute a percentage of the annual covered payroll for 2000. The Police Jury's contributions to the system for the year ended December 31, 2001, 2000 and 1999 were 0-0, 0-0 and 0-0, respectively, equal to the required contribution for each year.

**AVOYELLES PARISH POLICE JURY**  
**Marksville, Louisiana**

Notes to Financial Statements (Continued)

**(9) Register of Voters/Employee Retirement System**

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and awarded by Louisiana state statute. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Register of Voters' Retirement System, P.O. Box 51, Jennings, Louisiana 70348.

Plan members are required to contribute 1.8 percent of their annual covered salary and the Police Jury is not required to contribute a percentage of the annual covered payroll.

**(10) Post Employment Benefits**

The Avoyelles Parish Police Jury provides certain continuing health care insurance benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. Benefits for retirees are provided through an insurance company whose monthly premiums are paid by the Police Jury and reimbursed by the employees. The Police Jury recognizes the cost of providing these benefits as an expenditure when paid during the year and recognizes the revenue when they are due the reimbursement from the employees.

**(11) Expenditures - Actual and Budget**

The following individual funds had actual expenditures over budgeted expenditures as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Year ended December 31, 2001:</b>			
<b>Special revenue funds -</b>			
Road and bridge fund	2,034,691	2,058,847	(24,156)
Solid waste fund	1,864,340	1,912,848	(48,508)
Health and fund	128,406	129,619	(1,193)
Library fund	689,840	688,838	(9,998)
Law enforcement fund	13,180	13,377	(177)
HUD section 8 program	733,433	798,282	(64,849)
Trails Park senior system	4,900	5,322	(402)
<b>Debt service funds -</b>			
Industrial district #1 \$120,000 bond	6,123	8,318	(2,195)
Industrial district #1 \$880,000 bond	380	300	(780)

**AVOYELLES PARISH POLICE JURY**  
Marksville, Louisiana

**Notes to Financial Statements (Continued)**

**(14) Commitments and Contingencies**

**A. Litigation**

The Avoynes Parish Police Jury is a defendant in various pending lawsuits which may result in judgments against the Police Jury. As of December 31, 2001 in the opinion of legal counsel for the Police Jury, the amounts, if any, resulting from the settlement of these pending claims not covered by insurance would not materially affect the financial statements.

**B. Grant Assets**

The Police Jury receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Police Jury, the amount of disallowances, if any, will not be significant.

**C. Contractual Obligations**

At December 31, 2001 the Avoynes Parish Police Jury had contractual obligations totaling \$228,884 to construct and repair water works and to construct a fire substation in the Denhamville community.

**(15) Compensation Paid to Police Jurors**

A summary of compensation paid to police jurors for the year ended December 31, 2001 follows:

Mark Board	\$ 18,373
Henry Hines	18,373
McKibbey Kellie	18,373
Anthony Desorme	18,373
Stanley Macdonald	18,373
Elaine Bryant	18,373
Dale Labadie	18,373
Tyanna DuFour	58,273
Kirby Roy	91,556
	<u>\$ 70,733</u>

**ACACYPOLIS PARISH POLICE JURY**  
**Marksville, Louisiana**

**Notes to Financial Statements (Continued)**

**(16) Risk Management**

The Police Jury is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Police Jury has obtained coverage from various commercial insurance companies to reduce its exposure to these risks.

**(17) Deficit Fund Balance**

The Road and Bridge Special Revenue Fund has a deficit fund balance of \$136,393 as of December 31, 2001. The deficit is expected to be funded from future excess revenues in the General Fund. The Downtown Marksville Reconstruction Project Capital Projects Fund has a deficit fund balance of \$66,683 as of December 31, 2001 which is expected to be funded from future excess revenues.

**(18) Operating Leases**

The Acacypolis Parish Police Jury is leasing a building used for industrial manufacturing. The lease expires January 1, 2004. Monthly rentals received are \$5,683 and are used to pay the \$950,000 industrial bonds.

At December 31, 2001, the minimum lease payments to be received for the remainder of the lease is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2002	\$ 80,116	\$ 8,108	\$ 88,124
2003	64,328	4,157	68,485
2004	<u>3,393</u>	<u>336</u>	<u>3,729</u>
	<u>\$128,315</u>	<u>\$12,601</u>	<u>\$140,916</u>

**(19) Designated Fund Balance**

The Police Jury has designated fund balance in various funds for subsequent year's expenditures in the amount of \$159,011. The designation represents prepaid insurance at December 31, 2001 for which the Jury has already expended funds.

## SUPPLEMENTAL INFORMATION

## **SCHEDULES OF INDIVIDUAL FUNDS**

## **SPECIAL REVENUE FUNDS**

### **Road and Bridge Fund -**

To account for the construction and maintenance of roads and bridges on a parishwide basis. Major means of financing is provided by a sales tax of one-fourth of one percent (0.25%) and the State of Louisiana Parish Transportation Fund.

### **Solid Waste Fund -**

To account for the providing of garbage and waste collection and/or disposal for the Parish. Financing is provided by a sales tax of three-fourths of one percent (0.75%).

### **Drainage Fund -**

To account for expenditures for maintaining the parish drainage system. Major means of financing is provided by ad valorem taxes and state revenue sharing.

### **Health Unit Fund -**

To account for the maintenance of a health unit, which provides health and welfare services to the citizens of the parish. Major means of financing is provided by ad valorem taxes and state revenue sharing.

### **Library Fund -**

To account for the operation and maintenance of the parish library. Major means of financing is provided by ad valorem taxes and state revenue sharing.

### **Law Enforcement Fund -**

To account for court costs used to pay off-duty officers for their testimony in criminal cases.

### **HUD Section 8 - Program Fund -**

To account for funds provided under the Section 8 Housing Voucher Program by the United States Department of Housing and Urban Development. The monies are used to aid low income families in obtaining decent, safe and sanitary housing through a system of rental subsidy.

### **Trinia Park Sewer Fund -**

To account for the operation and maintenance of the Trinia Park Sewerage System. Financing is provided by charges to customers and operating transfers from the General Fund.

**ANYTILLES PARISH POLICE JURY**  
**Metairie, Louisiana**  
**Special Revenue Funds**

**Combining Balance Sheet**  
**December 31, 2001**

	<u>Road and Bridges</u>	<u>Solid Waste</u>	<u>Drainage</u>	<u>Health Unit</u>	<u>Library</u>
<b>ASSETS</b>					
Cash and interest bearing deposits	\$ -	\$2,480,683	\$122,861	\$184,319	\$183,968
Receivables	94,317	181,593	223,087	128,717	416,298
Due from other funds	4,900	179,683	16,624	284,259	61,400
Due from component units	-	221	-	-	-
Other assets	<u>75,626</u>	<u>48,423</u>	<u>23,114</u>	<u>2,625</u>	<u>14,181</u>
<b>Total assets</b>	<u>\$119,123</u>	<u>\$2,871,496</u>	<u>\$361,712</u>	<u>\$591,411</u>	<u>\$775,847</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts, salaries, and other payables	\$ 45,842	\$ 118,786	\$ 33,268	\$ 4,127	\$ 17,813
Due to other funds	188,207	26,877	16,624	284,259	60,863
Due to component units	1,548	13,960	-	-	-
Due to other governmental units	-	-	-	-	-
<b>Total liabilities</b>	<u>\$135,597</u>	<u>\$159,623</u>	<u>\$49,892</u>	<u>\$288,386</u>	<u>\$78,676</u>
<b>Fund balances (deficit):</b>					
Designated for subsequent expenditures	-	48,344	33,156	1,679	14,165
Unreserved, undesignated	<u>(116,474)</u>	<u>2,448,369</u>	<u>344,670</u>	<u>785,376</u>	<u>683,010</u>
<b>Total fund balances</b>	<u>(116,474)</u>	<u>2,496,713</u>	<u>377,826</u>	<u>787,055</u>	<u>697,175</u>
<b>Total liabilities and fund balances</b>	<u>\$119,123</u>	<u>\$2,871,496</u>	<u>\$407,718</u>	<u>\$961,411</u>	<u>\$809,851</u>

<u>Law Enforcement</u>	<u>HQD Section 8 Program</u>	<u>Trade Fair Shows</u>	<u>Totals</u>
\$1,289	\$182,794	\$ -	\$1,890,257
487	3,000	-	881,579
2,766	1,613	9,111	156,476
-	-	-	271
<u>-</u>	<u>68</u>	<u>-</u>	<u>778,116</u>
<u>\$4,533</u>	<u>\$187,379</u>	<u>\$9,111</u>	<u>\$3,766,629</u>

\$ - 756	\$ - 185	\$ - 775	\$ - 366,864
273	3,374	3,474	881,821
-	-	-	11,588
<u>-</u>	<u>43,000</u>	<u>-</u>	<u>43,000</u>
<u>1,023</u>	<u>44,189</u>	<u>4,447</u>	<u>901,688</u>

-	68	-	98,148
<u>3,312</u>	<u>62,963</u>	<u>464</u>	<u>4,981,858</u>
<u>3,312</u>	<u>62,963</u>	<u>464</u>	<u>4,884,219</u>
<u>\$4,135</u>	<u>\$187,379</u>	<u>\$9,111</u>	<u>\$3,766,629</u>

**ANDREYELLES PARISH POLICE JURY**  
**Marksville, Louisiana**  
**Special Revenue Funds**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Year Ended December 31, 2001**

	<u>Road and Bridge</u>	<u>Solid Waste</u>	<u>Debris</u>	<u>Health Unit</u>
<b>Revenues:</b>				
Taxes -				
Ad valorem	\$ -	\$ -	\$ 212,929	\$ 308,868
Sales	711,941	2,133,877	-	-
Intergovernmental revenues -				
Federal grants	-	-	-	-
State funds:				
Federal transportation funds	420,817	-	-	-
State revenue sharing (net)	-	-	33,406	26,300
Other	-	-	-	-
Fees, charges and commissions	-	-	-	-
Use of money and property	311,315	141,211	14,288	48,733
Miscellaneous	379,813	6,325	-	-
<b>Total revenues</b>	<u>1,523,886</u>	<u>2,280,413</u>	<u>300,643</u>	<u>375,948</u>
<b>Expenditures:</b>				
Public safety	-	-	-	-
Public works	2,814,438	1,912,948	124,285	-
Health and welfare	-	-	-	129,619
Culture and recreation	-	-	-	-
Debt service	44,417	-	-	-
<b>Total expenditures</b>	<u>2,858,847</u>	<u>1,912,948</u>	<u>124,285</u>	<u>129,619</u>
<b>Excess (deficiency) of revenues over expenditures</b>	(335,961)	367,465	176,358	246,329
<b>Other financing uses:</b>				
Operating transfers out	-	(85,378)	-	-
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	(335,961)	282,087	176,358	246,329
<b>Fund balances, beginning</b>	<u>389,330</u>	<u>1,434,618</u>	<u>489,418</u>	<u>817,656</u>
<b>Fund balances (in deficit), ending</b>	<u>\$ (136,281)</u>	<u>\$ 696,503</u>	<u>\$ 577,166</u>	<u>\$ 900,045</u>

<u>Library</u>	<u>Law Enforcement</u>	<u>HHS Section 8 Program</u>	<u>Tribal Pork Spouse</u>	<u>Total</u>
\$499,865	\$ -	\$ -	\$ -	\$ 500,542
-	-	-	-	2,844,488
-	-	763,104	-	763,104
-	-	-	-	438,887
98,148	-	-	-	179,878
13,888	-	-	-	13,888
-	13,714	71,083	1,282	86,081
48,369	168	2,466	1	50,999
3,731	-	-	-	383,069
<u>579,682</u>	<u>13,882</u>	<u>834,653</u>	<u>1,283</u>	<u>5,766,972</u>
-	13,177	-	-	13,177
-	-	-	3,123	4,177,392
-	-	786,187	-	927,666
618,039	-	-	-	618,039
-	-	-	-	46,417
<u>618,039</u>	<u>13,177</u>	<u>786,187</u>	<u>3,123</u>	<u>5,766,972</u>
(44,138)	786	33,898	(4,444)	(23,898)
-	-	-	-	(85,278)
(44,138)	786	33,898	(4,444)	(49,898)
<u>240,433</u>	<u>4,687</u>	<u>24,393</u>	<u>3,308</u>	<u>4,951,310</u>
<u>\$865,693</u>	<u>\$5,302</u>	<u>\$82,895</u>	<u>\$ 864</u>	<u>\$4,386,219</u>

## **DEBT SERVICE FUNDS**

### **Industrial District #1 \$200,000 General Obligation Bonds Fund -**

To account for the accumulation of resources for, and payment of, principal, interest, and related costs of the February 1, 1979, \$200,000 bond issue, which was issued for the purpose of acquiring and/or improving lands for an industrial park within the corporate limits of the Industrial District. The bond issue is financed by a designated portion of the Industrial District No. 1-A bonds ad valorem tax.

### **Industrial District #1 \$950,000 General Obligation Bonds Fund -**

To account for the accumulation of resources for, and payment of, principal, interest and related costs for the February 1, 1979, \$950,000 bond issue. The purpose of the bond issue was to acquire industrial plant sites, and acquire and construct thereon an industrial plant building for the manufacture of steel valves and fittings and/or similar products within the Industrial District. The bond issue is financed by a designated portion of the Industrial District No. 1-A bonds ad valorem tax and revenues from leasing the building.

### **Industrial District #1 \$800,000 General Obligation Bonds Fund -**

To account for the accumulation of resources for, and payment of, principal, interest and related costs of the January 1, 1979, \$800,000 bond issue, which was issued for the purpose of acquiring an industrial plant building for the manufacture of wearing apparel within the Industrial District. The bond issue is financed by an Industrial District No. 1 bonds ad valorem tax, and revenues from leasing the building.

### **Gaming Revenue Sinking Fund -**

To account for the accumulation of resources for, and payment of, principal, interest and related costs of the \$1,700,000 Certificate of Indebtedness, Series 1997. The purpose of the Certificate is to construct and improve public roads and bridges.

**AVONDELLE PARISH POLICE JURY**  
**Marksville, Louisiana**  
**Debt Service Fund**

**Combining Balance Sheet**  
**December 31, 2008**

	Industrial District #1	Industrial District #1	Industrial District #1	Granting Revenue Sinking	Totals
	\$128,000	\$850,800	\$988,000		
<b>ASSETS</b>					
Cash	\$ 90,857	\$ 302,890	\$ 27,000	\$ 409,182	\$ 829,929
Receivables	-	3,739	-	-	3,739
Due from other funds	13,185	342	268	8,932	22,697
Total assets	<u>\$ 104,042</u>	<u>\$ 305,961</u>	<u>\$ 27,268</u>	<u>\$ 418,094</u>	<u>\$ 856,313</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	<u>3,188</u>	<u>14</u>	<u>12,779</u>	<u>-</u>	<u>15,981</u>
Total liabilities	<u>3,188</u>	<u>14</u>	<u>12,779</u>	<u>-</u>	<u>15,981</u>
<b>Fund balances:</b>					
Reserved for debt service	-	210,800	-	-	210,800
Unreserved	<u>100,844</u>	<u>97,847</u>	<u>14,571</u>	<u>418,094</u>	<u>629,556</u>
Total fund balances	<u>100,844</u>	<u>307,847</u>	<u>14,571</u>	<u>418,094</u>	<u>840,556</u>
Total liabilities and fund balances	<u>\$ 104,042</u>	<u>\$ 307,861</u>	<u>\$ 27,350</u>	<u>\$ 418,094</u>	<u>\$ 856,313</u>

**ANDREUILLES PARISH POLICE JURY**  
**Metairieville, Louisiana**  
**Debt Service Funds**

**Comparing Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year Ended December 31, 2001**

	<u>Industrial</u> <u>District #0</u> <u>\$200,000</u>	<u>Industrial</u> <u>District #1</u> <u>\$900,000</u>	<u>Industrial</u> <u>District #2</u> <u>\$800,000</u>	<u>Gaming</u> <u>Revenue</u> <u>Sharing</u>	<u>Totals</u>
<b>Revenues:</b>					
Fees, charges and					
contributions	\$ -	\$ 47,293	\$ 7,800	\$ -	\$ 55,093
Use of money and property	3,125	9,874	674	-	13,673
Other -					
Gaming revenues	-	-	-	113,942	113,942
Miscellaneous	-	-	-	24,874	24,874
<b>Total revenues</b>	<u>3,125</u>	<u>57,167</u>	<u>8,474</u>	<u>138,816</u>	<u>207,582</u>
<b>Expenditures:</b>					
General government -					
Finance and administrative	913	3,448	382	-	4,743
Public works	7,400	-	-	-	7,400
Debt service -					
Principal retirement	-	490,000	-	270,000	760,000
Interest and bank charges	-	14,580	-	18,728	33,308
<b>Total expenditures</b>	<u>8,313</u>	<u>493,948</u>	<u>382</u>	<u>288,728</u>	<u>791,369</u>
<b>Excess (deficiency) of</b> <b>revenues over expenditures</b>	<u>(4,990)</u>	<u>(436,781)</u>	<u>7,874</u>	<u>(150,912)</u>	<u>(483,809)</u>
<b>Other financing source:</b>					
Operating transfers out	-	-	-	(49,162)	(49,162)
<b>Excess (deficiency) of</b> <b>revenues over expenditures</b> <b>and other uses</b>	<u>(4,990)</u>	<u>(436,781)</u>	<u>7,874</u>	<u>(199,074)</u>	<u>(632,971)</u>
<b>Fund balances, beginning</b>	<u>183,817</u>	<u>389,026</u>	<u>5,497</u>	<u>317,568</u>	<u>895,908</u>
<b>Fund balances, ending</b>	<u>\$178,827</u>	<u>\$352,245</u>	<u>\$13,371</u>	<u>\$118,494</u>	<u>\$662,937</u>

## **CAPITAL PROJECTS FUNDS**

### **1997 LCDBG Fund -**

To account for the cost of improvements (building, fire stations and equipment) for the Dupont Fire Department. These improvements are funded by a grant received under the Louisiana Community Development Block Grant program in the amount of \$558,898.

### **Cadins Capital Improvement Fund -**

To account for the accumulation of monies for, and payment of, cost to construct and improve public roads and bridges. Funding is provided by proceeds derived from the \$1,780,800 Certificates of Indebtedness, Series 1997.

### **1998 LCDBG Fund -**

To account for the cost of improvements for the Water Works District No. 1. These improvements are funded by a grant received under the Louisiana Community Development Block Grant program in the amount of \$215,080.

### **2001 LCDBG Fund -**

To account for the cost of a substation, ground storage tank and fire fighting equipment. Funding is to be provided by an LCDBG grant in the amount of \$511,615.

### **Simmsport Boat Ramp Project**

To account for the cost of building a boat ramp, parking area and primitive recreation area. Funding is to be provided as follows: \$100,000 from state funds, \$125,000 from the Red River Waterway Commission, and \$425,000 from the Corp of Engineers.

### **Downtown Marksville Restoration Project**

To account for the cost parking area for downtown Marksville. These improvements are funded by a Rural Development grant in the amount of \$50,000, \$10,000 from the City of Marksville, \$10,000 from the Marksville Chamber of Commerce and \$100,000 from the Assumption Parish Police Jury.

### **Bayou Lacouture Rejuvenation Project**

To account for the cost to clean out and dredge the existing Bayou Lacouture channel. Funding is to be provided by local funds in the amount of \$178,000 and a EOTD grant in the amount of \$291,000.

ANDREWS PARKS POLICE JURY  
Metairie, Louisiana  
Capital Projects Fund

Continuing Balance Sheet  
December 31, 2001

	1997		1998		2000		2001		2000		2001		Totals
	LODRAG Fund	Improvements Fund	LODRAG Fund	Capital	LODRAG Fund	Improvements Fund	Capital	Capital	Stonewall	Metairie	Reserve	Bayou	
Cash	\$ -	\$ 16,328	\$ 15,888	\$ -	\$ -	\$ -	\$ -	\$ 16,328	\$ 15,888	\$ -	\$ -	\$ 16,328	\$ 16,328
Receivables	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Due from other governments	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Total assets	\$ -	\$ 16,328	\$ 15,888	\$ -	\$ -	\$ -	\$ -	\$ 16,328	\$ 15,888	\$ -	\$ -	\$ 16,328	\$ 17,328
LIABILITIES AND FUND BALANCES													
Liabilities													
Accounts, salaries, and other payable	\$ -	\$ -	\$ 10,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 14,000	\$ -	\$ 14,000	\$ -	\$ -	\$ 14,000
Due to other funds	-	-	-	-	18	-	-	-	-	-	-	-	18
Total liabilities	-	-	10,000	-	4,000	-	-	14,000	-	14,000	-	-	14,018
Fund balance (deficit) -	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned, assigned	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities and fund balance	\$ -	\$ 16,328	\$ 15,888	\$ -	\$ 4,000	\$ 14,000	\$ -	\$ 16,328	\$ 15,888	\$ 14,000	\$ -	\$ 14,018	\$ 17,328

ADDITIONAL FINANCIAL POLICY FUND  
Metairieville, Louisiana  
Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended December 31, 2004

	1999 LCDBG Fund	Capital Improvements Fund	1999 LCDBG Fund	2000 LCDBG Fund	2000 Bond Fund	2000 Metairieville Recreation Fund	2000 Bayou LaPoudre Project	Totals
<b>Revenues</b>								
Federal grants	\$ -	\$ -	\$ 196,010	\$ 171,223	\$ -	\$ -	\$ -	\$ 467,233
Other revenues	-	601	76,110	78,376	14,014	121,600	21,296	319,096
Total revenues	-	601	272,120	249,599	14,014	121,600	21,296	686,333
<b>Expenditures</b>								
Capital expenditures •	-	-	3,400	18,268	-	-	-	40,668
Finance and administrative	-	-	-	-	-	-	-	-
Public safety	-	-	201,340	201,673	4,723	328,760	14,494	836,987
Public works	-	-	-	13	-	216	-	229
Other	-	-	-	-	-	328,681	14,494	671,856
Total expenditures	-	-	204,740	340,654	4,723	657,457	28,988	1,536,562
Excess (deficiency) of revenues over expenditures	-	601	61,380	9,945	9,291	116,433	6,408	1,149,771
<b>Other financing uses:</b>								
Operating transfers to	-	49,142	-	-	-	-	-	49,142
Operating transfers out	(1)	-	-	-	-	-	-	(1)
Total other financing sources (uses)	(1)	49,142	-	-	-	-	-	49,141
Excess (deficiency) of revenues over expenditures and other uses	(1)	49,142	61,380	9,945	9,291	116,433	6,408	1,198,853
Fund balances (deficit), beginning	2	131,449	41	-	431,247	132,401	198,631	1,094,762
Fund balances (deficit), ending	\$ -	\$ 180,591	\$ 102,821	\$ -	\$ 440,538	\$ 248,834	\$ 205,039	\$ 1,178,822

## **AGENCY FUNDS**

### **Twelfth Judicial District Juror and Witness Fund -**

To account for the payment of juror and witness fees associated with the Twelfth Judicial District Court.

### **Gaming Mitigation Fund -**

As provided by Act 1898 of the 1999 Louisiana Regular Legislative Session, the Gaming Mitigation fund was created to account for funds received from the Governor's Office of Indian Affairs and the subsequent disbursement of these funds to various local governmental agencies as outlined in a cooperative endorsement agreement between the State of Louisiana and the Acadiana Parish Police Dep.

**AVOYELLES PARISH POLICE-JURY**  
**Marksville, Louisiana**  
**Agency Funds**

**Combining Statement of Changes in Assets and Liabilities**  
**Year Ended December 31, 2001**

	Balance 8/1/01/01	Additions	Deletions	Balance 12/31/01
<b><u>Total Police District General Services Fund:</u></b>				
<b>ASSETS</b>				
Due from other funds	<u>\$ 4,200</u>	<u>\$ 27,278</u>	<u>\$ 16,272</u>	<u>\$ 15,216</u>
<b>LIABILITIES</b>				
Due to jurors and witnesses	<u>\$ 4,200</u>	<u>\$ 27,278</u>	<u>\$ 16,272</u>	<u>\$ 15,216</u>
<b><u>Gaming Mitigation Fund:</u></b>				
<b>ASSETS</b>				
Cash and interest-bearing deposits	<u>\$ 31,811</u>	<u>\$2,452,545</u>	<u>\$2,194,206</u>	<u>\$ -</u>
Gaming mitigation fees receivable	<u>429,683</u>	<u>235,683</u>	<u>429,683</u>	<u>235,683</u>
Total assets	<u>\$445,814</u>	<u>\$2,418,138</u>	<u>\$2,623,889</u>	<u>\$235,683</u>
<b>LIABILITIES</b>				
Due to local governments	<u>\$306,642</u>	<u>\$1,418,489</u>	<u>\$1,549,270</u>	<u>\$167,211</u>
Due to other funds	<u>134,732</u>	<u>607,881</u>	<u>574,211</u>	<u>68,322</u>
Total liabilities	<u>\$445,814</u>	<u>\$1,941,380</u>	<u>\$2,123,481</u>	<u>\$235,583</u>
<b><u>Total Agency Funds:</u></b>				
<b>ASSETS</b>				
Cash and interest-bearing deposits	<u>\$ 31,811</u>	<u>\$2,182,545</u>	<u>\$2,210,316</u>	<u>\$ -</u>
Due from other funds	<u>4,218</u>	<u>27,278</u>	<u>16,272</u>	<u>15,216</u>
Gaming mitigation fees receivable	<u>429,683</u>	<u>235,683</u>	<u>429,683</u>	<u>235,683</u>
Total assets	<u>\$465,024</u>	<u>\$2,445,416</u>	<u>\$2,639,611</u>	<u>\$249,899</u>
<b>LIABILITIES</b>				
Due to local governments	<u>\$306,642</u>	<u>\$1,418,489</u>	<u>\$1,549,270</u>	<u>\$167,211</u>
Due to other funds	<u>134,732</u>	<u>607,881</u>	<u>574,211</u>	<u>68,322</u>
Due to jurors and witnesses	<u>4,200</u>	<u>27,278</u>	<u>16,272</u>	<u>15,216</u>
Total liabilities	<u>\$445,024</u>	<u>\$1,945,378</u>	<u>\$2,139,753</u>	<u>\$248,809</u>

COMPLIANCE  
AND  
INTERNAL CONTROL

# KOLDER, CHAMPAÑE, SLAYEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER AICPA

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MEMBER AICPA  
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CERTIFIED PUBLIC ACCOUNTANTS

## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the Police Jury  
Arroyollet Parish  
Marksville, Louisiana

We have audited the general purpose financial statements of the Arroyollet Parish Police Jury (the Police Jury) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 12, 2002. In our report, we issued an adverse opinion because the omission of the financial statements of component units result in an incomplete presentation. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Police Jury's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs in Part II, Section A as Findings 80-1 (C), 80-2 (C), and 81-1 (C).

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs in Part II, Section II as finding 80-4(D).

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We consider the reportable condition described in the accompanying schedule of findings and questioned costs to be a material weakness.

This report is intended for the information of the Police Jury, the Police Jury's management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Kolder, Champagne, Steven & Company, LLC*  
Certified Public Accountants

Marksville, Louisiana  
June 12, 2012

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To: the Members of the Police Jury  
Acquelles Parish  
Metairie, Louisiana

### Compliance

We have audited the compliance of the Acquelles Parish Police Jury (the Police Jury), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Police Jury's management. Our responsibility is to express an opinion on the Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Compliance Supplement*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Police Jury's compliance with those requirements.

In our opinion, the Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000. However, the results of our auditing procedures disclosed one instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in Part III of the accompanying schedule of findings and questioned costs as item 81-2(FA).

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### Internal Control Over Compliance

The management of the Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

We have audited the general purpose financial statements of Arroyo del Puñal Police Jury as of and for the year ended December 31, 2001, and have issued our report, dated June 12, 2002. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements of Arroyo del Puñal Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Police Jury, the Police Jury's management, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Kutler, Champagne, Steven & Company, LLC*  
*Certified Public Accountants*

Madisonville, Louisiana  
June 12, 2002

**AVOYELLES PARISH POLICE JURY**  
**Madisonville, Louisiana**

**Schedule of Federal Awards**  
**Year Ended December 31, 2001**

<u>Federal Grants/Pass-Through Grants/Program Name</u>	<u>CFDA Number</u>	<u>Pass-through Number</u>	<u>Revenues Forfeited</u>	<u>Interest Expended</u>
<b>United States Department of Housing and Urban Development:</b>				
Direct Program -				
Section 8 Housing Voucher Program*	14.815		\$ 487,604	\$ 418,312
Pass-through Lafayette Parish*	14.815		280,798	219,818
Pass-through St. Martin Housing*	14.815		2,000	2,000
State grant	14.279		88,410	85,910
Pass-through Louisiana				
Division of Administration -				
Community Development Block Grant/State's Program				
1998 LCDRG	14.218	007980003	190,818	190,818
2000 LCDRG	14.218		271,723	271,273
			<u>1,235,855</u>	<u>1,089,373</u>
<b>United States Department of the Treasury</b>				
Pass-through Louisiana				
Department of Military Affairs -				
Flood Mitigation Assistance	85.016		18,397	18,397
Counter Terrorism	85.012		6,848	5,848
			<u>25,245</u>	<u>24,245</u>
<b>Total Federal Awards</b>			<u><b>5,345,500</b></u>	<u><b>4,212,818</b></u>

\*Indicates major federal financial assistance programs.

**ACQUILLA PARISH POLICE JURY**  
Marksville, Louisiana

**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2001**

**(1) General**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Acquilla Parish Police Jury (the Police Jury). The Police Jury reporting entity is defined in Note 1 to the general-purpose financial statements for the year ended December 31, 2001. All federal financial assistance received directly from federal agencies is included on the schedule as well as federal financial assistance passed through other government agencies. The Section 8 Housing Voucher Program was considered a major federal program of the Police Jury.

**(2) Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Police Jury's general-purpose financial statements for the year ended December 31, 2001.

**(3) Relationship to General-Purpose Financial Statements**

Federal financial assistance revenues are reported in the Police Jury's general-purpose financial statements as follows:

Revenues from federal sources:	
General Fund	\$ 22,645
Special Revenue Funds	762,304
Capital Projects Funds	462,541
Total federal sources reported in the financial statements	<u>\$ 1,247,490</u>

**(4) Relationship to Federal Financial Reports**

Amounts reported in the Schedule of Expenditures of Federal Awards agree with the amounts reported in the related federal financial reports.

AVOUILLES PARISH POLICE JURY  
Bossierite, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2004

Part I. Summary of Auditor's Results:

1. An adverse opinion was issued on the financial statements.
2. A reportable condition in internal control was disclosed by the audit of the financial statements. The reportable condition was considered to be a material weakness.
3. Instances of noncompliance were disclosed by the audit of the financial statements.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed one audit finding required to be reported under Section 310(a) of Circular A-133.
7. The major program was:  
U. S. Department of Housing and Urban Development: Section 8 Housing Voucher Program
8. The dollar threshold used to distinguish between Type A and Type B programs as described in Section 310(b) of Circular A-133 was \$300,000.
9. The program did not qualify as a low-risk audit under Section 318 of Circular A-133.

Part II. Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:

A. Compliance Findings -

06-K (C) Noncompliance with the Local Budget Act

Condition: The Police Jury is not amending budgets when actual expenditures plus projected expenditures exceed budgeted expenditures by five percent or more.

Criteria: The governing authority must amend its budget when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more - LSA-R.S. 39:1511.

**ACVOUILLES PARISH POLICE JURY  
Marksville, Louisiana**

**Schedule of Findings and Questioned Costs (Continued)  
Year Ended December 31, 2001**

**Effect:** Expenditures are being incurred in excess of amounts budgeted.

**Recommendation:** We recommend the Police Jury closely monitor actual expenditures and amend the budgets as required by LSA-R.S. 38:1311.

**Response:** The Police Jury will closely monitor expenditures and amend the budget as required by LSA-R.S. 38:1311.

**80-3(c) Indiscreet Securities Pledged**

**Condition:** Deposits were under secured at one financial institution by \$160,788 and \$48,636 at another.

**Criteria:** The amount of securities pledged shall at all times be equal to one hundred percent of the amount of collected funds on deposit at each financial institution - LSA-R.S. 38:1215.

**Effect:** If the financial institution would become insolvent, the Police Jury would not recover all their monies.

**Recommendation:** We recommend the Police Jury closely monitor the bank balances and make sure securities are adequately pledged by each financial institution.

**Response:** The Secretary-treasurer noted that this was an oversight and the financial institution was contacted immediately to secure additional securities.

**80-1(c) Noncompliance with the Public Bid Law**

**Condition:** The Police Jury did not obtain three quotes for purchase of a grade-all costing \$14,362.

**Criteria:** When expenditures are between \$7,500 and \$15,000 three quotes should be obtained - LSA-R.S. 38:2212.

**Effect:** The Police Jury is in violation of LSA-R.S. 38:2212.

**Recommendation:** We recommend the Police Jury obtain three quotes for expenditures between \$7,500 and \$15,000.

**Response:** The Police Jury will obtain three quotes for all expenditures between \$7,500 and \$15,000.

**AYOVELLES PARKER POLICE JURY**  
Marksville, Louisiana

**Schedule of Findings and Questioned Costs (Continued)**  
Year Ended December 31, 2001

**B. Internal Control Findings:**

**08-4(C) Inadequate Segregation of Accounting Functions**

**Condition:** Due to the small number of employees, the Police Jury did not have adequate segregation of functions within the accounting system.

**Recommendation:** Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

**Response:** No response is considered necessary.

**Part III. Findings and questioned costs for Federal awards which include such findings as defined in Section 318(c) of Circular A-133.**

**01-2(F)(4) Noncompliance with tenant file records**

**Condition:** Tenant files for the Section 8 program did not contain all necessary up to date information as required by The Department of Housing and Urban Development. A sample of twenty-five tenant files were randomly selected for review. Two files did not have an annual re-inspection.

**Criteria:** As specified by the Section 8 grant agreement, re-inspections should be performed at least annually.

**Effect:** Tenant files were not in compliance with the Department of Housing and Urban Development requirements.

**Recommendation:** We recommend that re-inspections be performed at least annually as per the Section 8 grant agreement.

**Response:** The Program Administrator will perform annual re-inspections as required per the Section 8 grant agreement.

**JEFFERSON PARISH POLICE FRYE**  
Mettairie, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan**  
Year Ended December 31, 2001

Fiscal Year	Findings Initially Observed	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Date of Completion
CURRENT YEAR (FISCAL YEAR 2011/12) --						
06-400	06-400	The Jury is not reconciling budget when actual expenditures plus proposed expenditures exceed budgeted expenditures by the period at issue.	No	The Police Jury will closely monitor expenditures and insure the budget is being fiscal year.	Adrian Labadie, Secretary Treasurer	12/31/02
06-400	06-400	The Jury had unrecorded deposits in financial institutions of \$211,498.	No	The Secretary-Treasurer will call the financial institutions immediately to provide additional evidence.	Adrian Labadie, Secretary Treasurer	06/30/02
06-400	06-400	The Jury purchased a pre-paid cell service for \$14,500 and did not obtain three quotes.	No	The Police Jury will obtain three quotes for all expenditures of materials and supplies between \$1,000 and \$15,000.	Adrian Labadie, Secretary Treasurer	06/30/02
Annual Control						
06-400	06-400	Due to the small number of administrative personnel, the Police Jury did not have adequate segregation of accounting functions.	No	We agree that a complete segregation of accounting functions would strengthen the control, but with limited current financial resources we are not available to hire additional personnel at this time.	MAA	MAA
06-400	06-400	The Division E grant agreement requires annual re-inspections to protect assets and landfills. Annual re-inspections due in the time the new Program Administrator first began administering the program had not been done.	No	The Program Administrator will perform the required re-inspections at this location due to the fiscal year 2002.	Edith Raymond, Program Administrator	12/31/02

**ANNVILLE POLICE JURY**  
Martinsville, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan (Continued)**  
Year Ended (December 31, 2002)

Fiscal Year Finding Initially Discovered	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Date of Completion
<b>Initial Audit</b>					
04-27(A) 2001	The Section 8 grant agreement requires annual re-inspections to prevent tenants and landlords. Annual re-inspections due at the time the new Program Administration first began administering the program had not been done.	No	The Program Administration will perform the required re-inspections as they become due in the fiscal year 2002.	Kathy Reynolds, Program Administrator	12/1/02
<b>PROCE TRAK (12/1/02) -</b>					
<b>Continued</b>					
08-1(C) 1997	When actual expenditures plus proposed expenditures exceed budgeted expenditures by five percent or more, the Police Jury should amend budgeted expenditures.	No	The Jury will monitor expenditures and amend the budget in the future.	Allison Labadie, Secretary Treasurer	12/1/02
08-2(C) 2000	Deposits at one financial institution were under \$5,000.	No	The Secretary-Treasurer will call the financial institutions to provide additional information.	Allison Labadie, Secretary Treasurer	2/1/02
08-3(C) 2000	All expenditures must be approved by the purchasing and/or maintenance department prior to incurring the expense. Internal controls must be followed.	Yes	N/A	N/A	N/A

Continued

**ANNOUNCED PUBLIC POLICE JURY**  
**Maricopa, Arizona**

**Summary Schedule of Current and Prior Year Audit Findings  
 and Corrective Action Plan (Continued)**  
**Year Ended December 31, 2008**

Fiscal Year Finding Initiated	Fiscal Year Closed	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Date of Completion
Internal Control 60-4007 Unknown		Due to the small number of administrative personnel, the Police Jury did not have adequate segregation of accounting functions.	N/A	N/A	N/A	N/A
	External Audit 60-4000 1998	As specified by the Section 8 grant agreement, the Police Jury should provide all necessary and up to date information.	Yes	N/A	N/A	N/A
	60-4000 2008	The Section 8 Program Administration had the sole responsibility for administering the program. Proper internal controls suggest an independent review by another employee.	Yes	N/A	N/A	N/A